

**Maine Revised Statutes**  
**Title 18-A: PROBATE CODE**  
**Article :**

**§3-805. CLASSIFICATION OF CLAIMS**

(a). If the applicable assets of the estate are insufficient to pay all claims in full, the personal representative shall make payment in the following order:

- (1). Costs and expenses of administration; [1979, c. 540, §1 (NEW).]
- (2). Reasonable funeral expenses; [1979, c. 540, §1 (NEW).]
- (3). Debts and taxes with preference under federal law; [1979, c. 540, §1 (NEW).]
- (4). Medicaid benefits recoverable under Title 22, section 14, subsection 2-I and reasonable and necessary medical and hospital expenses of the last illness of the decedent, including compensation of persons attending the decedent; [1993, c. 410, Pt. I, §1 (AMD).]
- (5). Debts and taxes with preference under other laws of this State; [1979, c. 540, §1 (NEW).]
- (6). All other claims. [1979, c. 540, §1 (NEW).]

[ 1993, c. 410, Pt. I, §1 (AMD) . ]

(b). No preference shall be given in the payment of any claim over any other claim of the same class, and a claim due and payable shall not be entitled to a preference over claims not due.

[ 1979, c. 540, §1 (NEW) . ]

**SECTION HISTORY**

1979, c. 540, §1 (NEW). 1989, c. 397, §1 (AMD). 1993, c. 410, §11 (AMD) .

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